S.B. Civil Sales Tax Revision No.93/2007

Assistant Commissioner, Anti Evasion, Commercial Taxes, Udaipur.
vs.
M/s. Vilas Udhyog.

Date : 18.5.2007

HON'BLE MR. PRAKASH TATIA, J.

Mr. Sangeet Lodha, for the petitioner.

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Heard.

The only question of law which goes to the root of the matter is :-

"Whether the Deputy Commissioner (Appeals) in its order dated 16.3.2005 which was upheld by the Tax Board vide order dated 8.8.2006 committed error of law in holding that the tax can be levied only on actual sale consideration and not assessable value and whether in the facts of the case, the appellate authority committed error of law in holding that the assessee proved the sale consideration lower than the assessable value of the commodity ?"

The Deputy Commissioner (Appeals) rightly held that the tax is leviable on actual sale consideration and not on assessable value of goods nor it can be based only on the sale consideration which might have been accepted by the Excise Department in the proceedings under the Excise Act. The appellate authority also held that the assessing authority merely on the basis of price shown in the excise proceedings, levied the tax whereas there is no material available on the record on the basis of which it can be said that the assessee has disclosed wrong consideration in his returns.

In view of the above, I do not find any illegality in the orders dated 8.8.2006 and 16.3.2005 passed by the Tax Board and Dy. Commissioner (Appeals).

Consequently, this sales tax revision, having no merit, is hereby dismissed.

(PRAKASH TATIA), J.

S.Phophaliya